
**TRI-PARISH CHILD CARE ASSOCIATION
OF LOUISIANA, INC.
FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
SEPTEMBER 30, 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/13/11

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
SEPTEMBER 30, 2010

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TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
SEPTEMBER 30, 2010

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Tri-Parish Child Care Association of La., Inc.
28832 Mary Kinchen Road
Albany, Louisiana 70711

We have audited the accompanying statement of financial position of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc. (a non-profit organization) as of September 30, 2010, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc. as of September 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 11, 2011, on our consideration of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc.'s internal control over financial reporting and on our tests of its compliance with laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule of functional expenses and other schedules as listed in the table of contents under supplemental information are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.



Mary Sue Stages, CPA
A Professional Accounting Corporation
February 11, 2011

FINANCIAL STATEMENTS

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2010

<u>ASSETS</u>	<u>Administrative</u>	<u>General</u>	<u>Total</u>
Current Assets			
Cash and cash equivalents	\$ 9,284.14	\$ 56.87	\$ 9,341.01
Due from Department of Education	35,246.74	-	35,246.74
Total Current Assets	44,530.88	56.87	44,587.75
Property and Equipment			
Equipment	4,200.00	-	4,200.00
Accumulated depreciation	(600.00)	-	(600.00)
Net Property and Equipment	3,600.00	-	3,600.00
Total Assets	48,130.88	56.87	48,187.75
 <u>LIABILITIES AND NET ASSETS</u>			
Current Liabilities			
Accounts payable	1,325.44	-	1,325.44
Accrued salaries	6,255.81	-	6,255.81
Withholding taxes and fees payable	2,844.56	-	2,844.56
Due to providers	32,707.74	-	32,707.74
Total Current Liabilities/Total Liabilities	43,133.55	-	43,133.55
Net Assets			
Unrestricted	4,997.33	56.87	5,054.20
Total Net Assets	4,997.33	56.87	5,054.20
Total Liabilities and Net Assets	48,130.88	56.87	48,187.75

See Accompanying Notes and Independent Auditors' Report

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2010

<u>UNRESTRICTED NET ASSETS</u>	<u>Administrative</u>	<u>General</u>	<u>Total</u>
SUPPORT AND OTHER GAINS			
Administrative reimbursement	\$ 113,500.00	\$ -	\$ 113,500.00
Contributions	10.00	210.00	220.00
Total Support and Other Gains	113,510.00	210.00	113,720.00
NET ASSETS RELEASED FROM RESTRICTIONS			
Restrictions satisfied by payments	403,041.28	-	403,041.28
Total Support, Other Gains and Reclassifications	516,551.28	210.00	516,761.28
EXPENSES			
Program services	399,441.28	-	399,441.28
Supporting services	114,304.07	166.35	114,470.42
Total Expenses	513,745.35	166.35	513,911.70
Increase In Unrestricted Net Assets	2,805.93	43.65	2,849.58
<u>TEMPORARILY RESTRICTED NET ASSETS</u>			
Support from meal reimbursements	393,140.52	-	393,140.52
Support for expansion efforts	9,900.76	-	9,900.76
Net assets released from restrictions:			
Restrictions satisfied by payments	(403,041.28)	-	(403,041.28)
Increase In Temporarily Restricted Net Assets	-	-	-
CHANGE IN NET ASSETS	2,805.93	43.65	2,849.58
NET ASSETS, BEGINNING	2,191.40	13.22	2,204.62
NET ASSETS, ENDING	4,997.33	56.87	5,054.20

See Accompanying Notes and Independent Auditors' Report

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2010

	<u>Administrative</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from administrative reimbursements	\$ 119,837.00
Cash received from program reimbursements - meals	388,080.39
Cash received from program reimbursements - expansion	9,900.76
Cash received from interest/other	10.00
Cash paid for program expenses	(394,381.15)
Cash paid to or on behalf of employees for services	(97,842.93)
Cash paid to suppliers for goods and services	(14,238.04)
Net Cash Provided by Operating Activities	11,366.03
 CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of capital assets	(4,200.00)
Net Cash Used for Investing Activities	(4,200.00)
 CASH FLOWS FROM FINANCING ACTIVITIES	
Principle payment on temporary use of funds	(9,028.00)
Net Cash Used for Financing Activities	(9,028.00)
DECREASE IN CASH AND CASH EQUIVALENTS	(1,861.97)
CASH AND CASH EQUIVALENTS, BEGINNING	11,146.11
CASH AND CASH EQUIVALENTS, ENDING	9,284.14
 RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Change in net assets	2,805.93
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	600.00
(Increase) decrease in assets:	
Due from Department of Education	1,276.87
Increase (decrease) in liabilities:	
Accounts payable	636.78
Accrued salaries	491.96
Withholding taxes and fees payable	494.36
Due to providers	5,060.13
NET CASH PROVIDED BY OPERATING ACTIVITIES	11,366.03

See Accompanying Notes and Independent Auditors' Report

NOTES TO FINANCIAL STATEMENTS

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
INDEX TO NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010

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TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc. (hereafter referred to as the Organization) was established to provide supervised provisions of meals. It serves an average of 107 homes per month to primarily low-income, disabled, elderly or other disadvantaged residents of Tangipahoa and surrounding parishes. It engages in the U. S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226.

It operates on a fiscal year ending on September 30th, and its significant accounting policies are as follows:

Cash and Cash Equivalents

Cash and cash equivalents consist of cash and demand deposits. For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Receivables

Accounts receivable are stated at net realizable value. The Organization maintains allowances for doubtful accounts for estimated losses resulting from the inability of its customers/vendors to make required payments. Because collection is expected at 100%, an allowance for doubtful accounts has not been recorded.

Inventory

Inventory includes only office supplies and printed materials, the amount of which is considered immaterial. Therefore, the acquisition of these items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

Property and Equipment

Property and equipment purchased by the Organization is recorded at cost. They are depreciated using the straight-line method over the estimated useful lives of the assets. Equipment with an original cost of \$1,000 or greater is generally capitalized. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Support and Expenses

The Organization reports administrative and program reimbursements on the accrual basis of accounting. The amounts due to providers are also reported on the accrual basis of accounting. A donor restriction applies to the program reimbursement, and the amount is shown as temporarily restricted net assets. When the donor restriction expires, that is, when the

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010

stipulated restriction ends by payments to the providers, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted reimbursements whose restrictions are met in the same reporting period are reported as unrestricted support.

Expenses are recorded when incurred in accordance with the accrual basis of accounting. Advertising costs are expenses as incurred. There were no advertising expenses paid during the year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Financial Statement Presentation

The Organization has adopted Statement of Financial Accounting Standards (SFAS) No. 117 "*Financial Statement of Not-For-Profit Organization.*" Under SFAS No. 117, the Organization is required to report information regarding its net assets and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows. As permitted by this new statement, the Organization has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required.

Income Taxes

The Organization is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following:

Demand deposits	\$ <u>9,341.01</u>
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Of this amount, \$9,284.14 is maintained in the administrative and provider accounts to be utilized for the family day care home program. The remaining funds are held by the General Fund and can be utilized at the discretion of management.

NOTE 3 – RECEIVABLES

Receivables are stated at the amount the Organization expects to collect. Management considers all receivables to be collectible at September 30, 2010.

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010

Receivables at year-end consist of the following:

Due from Department of Education	\$ <u>35,246.74</u>
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This represents the September 2010 reimbursement claim received in the subsequent month less the advance of \$7,709.

NOTE 4 – ACCOUNTS AND OTHER PAYABLES

Payables at year-end include the following:

Trade	\$ 1,325.44
Payroll and related withholdings	9,100.37
Providers	<u>32,707.74</u>
 Total	 <u>43,133.55</u>

NOTE 5 – RESTRICTIONS ON NET ASSETS

Substantially all of the restrictions on net assets relate to amounts requested from the State of Louisiana, Department of Education for reimbursement to the providers of meals through the Family Day Care Home Program of the U. S. Department of Agriculture Food and Nutrition Services under 7 CFR Part 226. The amount due to providers requested but not yet received at year end has been accrued in the accompanying financial statements and is listed in the note above.

NOTE 6 – NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose during the year as follows:

Purpose restriction accomplished:

Program expansion efforts	\$ 9,900.76
Meals provided	<u>393,140.52</u>
 Total	 <u>403,041.28</u>

NOTE 7 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the program and supporting services have been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated between the program and supporting services.

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010

NOTE 8 – CONCENTRATIONS

Cash and Cash Equivalents. Financial instruments that potentially subject the Organization to concentrations of credit risk consist of cash deposits. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At September 30, 2010, the Organization did not have bank balances in excess of FDIC insured limits.

Receivables and Revenues. All receivables recorded are due from the Louisiana Department of Education, Division of Nutrition Assistance. Approximately 99% of the Organization's support is paid by the Department of Education, State of Louisiana through the U.S. Department of Agriculture Food and Nutrition Services, Family Day Care Home Program, under 7 CFR Part 226.

NOTE 9 – LITIGATION

We are not aware of any pending or threatened litigation, claims or assessments that are required to be accrued or disclosed in this financial report.

NOTE 10 – SUBSEQUENT EVENTS

There were no subsequent events between the close of the fiscal year and the date of this report that would materially impact the accompanying financial statements.

SUPPLEMENTAL INFORMATION

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2010

<u>Account Name</u>	<u>Administrative Fund</u>		<u>General Fund</u>	
	<u>Program</u>	<u>Supporting</u>	<u>Program</u>	<u>Supporting</u>
Bank charges	\$ -	\$ 361.16	\$ -	\$ 98.61
Depreciation	600.00	-	-	-
Equipment lease/maintenance	-	257.66	-	-
Insurance	-	451.00	-	-
Interest	-	-	-	67.74
Membership dues	-	111.00	-	-
Minute Menu	-	2,983.25	-	-
Office supplies/publications	6.44	1,342.40	-	-
Postage	419.96	1,270.39	-	-
Provider/staff training	-	137.70	-	-
Provider payments	393,140.52	-	-	-
Rent/occupancy	-	788.99	-	-
Salaries and benefits	2,880.00	92,307.45	-	-
Payroll taxes	274.32	6,521.80	-	-
Telephone/internet	-	4,296.11	-	-
Travel	2,120.04	3,475.16	-	-
Totals	399,441.28	114,304.07	-	166.35

See Independent Auditors' Report

**TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2010**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
U. S. Department of Agriculture Food and Nutrition Services Child and Adult Care Food Program	10.558	
Family Day Care Home Program		
Pass-Through State of Louisiana, Department of Education Division of Nutrition		
Program services:		
Meals		\$ 394,381.15
Expansion		9,900.76
Supporting services		116,280.97
Total Federal Award Expenditures		520,562.88

**Notes to Schedules of Expenditures of Federal Awards
Year Ended September 30, 2010**

Basis of Presentation

This schedule of expenditures of federal awards includes the federal grant activity of the Family Day Care Home Program and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.

See Independent Auditors' Report

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**REPORT ON COMPLIANCE AND OTHER MATTERS AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees of
Tri-Parish Child Care Association of La., Inc.
28832 Mary Kinchen Road
Albany, Louisiana 70711

We have audited the financial statements of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc. (a non-profit organization) as of and for the year ended September 30, 2010, and have issued our report thereon dated February 11, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and questioned costs as item 2010.01.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc.'s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the agency, the Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA
A Professional Accounting Corporation
February 11, 2011

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Trustees of
Tri-Parish Child Care Association of La., Inc.
29932 Mary Kinchen Road
Albany, Louisiana 70711

Compliance

We have audited the compliance of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc. (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2010. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements referred to above is the responsibility of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc.'s management. Our responsibility is to express an opinion on the Family Day Care Home Program Tri-Parish Child Care Association of La., Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program identified in the accompanying schedule of findings and questions costs occurred. An audit includes examining, on a test basis, evidence about the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc.'s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Family Day

Care Home Program of Tri-Parish Child Care Association of La., Inc.'s compliance with those requirements.

In our opinion, the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc. complied, in all material respects, with the compliance requirements referred to above that are applicable to each of its major federal programs identified in the accompanying schedule of findings and questioned costs for the year ended September 30, 2010.

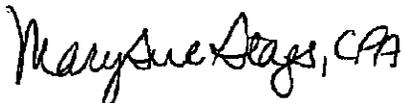
Internal Control Over Compliance

Management of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements referred to above. In planning and performing our audit, we considered the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the Organization, the Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Mary Sue Stages, CPA
A Professional Accounting Corporation
February 11, 2011

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**INDEPENDENT AUDITORS' REPORT
ON CLAIMS FOR REIMBURSEMENT**

To the Board of Trustees of
Tri-Parish Child Care Association of La., Inc.
28832 Mary Kinchen Road
Albany, Louisiana 70711

We have examined the accompanying claims for reimbursements (Audited Statements of Claims attached) submitted by the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc. under the FDCH program. Our examination was made in accordance with auditing standards established by the American Institute of Certified Public Accountants and with generally accepted government auditing standards established by the Comptroller General of the United States and included tests of programs and accounting records prescribed by the USDA-OIG guide for audits of this program. In our opinion, the aforementioned claims present fairly the number of meals or supplements eligible for reimbursement for the period October 1, 2009 through September 30, 2010.



Mary Sue Stages, CPA
A Professional Accounting Corporation
February 11, 2011

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
AUDITED STATEMENT OF CLAIMS
YEAR ENDED SEPTEMBER 30, 2010

REIMBURSEMENT PER AUDIT

Administrative	\$ 113,500.00
Program - meals	<u>393,140.52</u>
Total Reimbursement Per Audit	506,640.52

REIMBURSEMENTS CLAIMED AND RECEIVED

Administrative	113,500.00
Program	<u>393,140.52</u>
Total Reimbursement Claimed and Received	<u>506,640.52</u>

(OVER) UNDER CLAIM

See Independent Auditors' Report

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
SCHEDULE OF MEALS SERVED AND PROGRAM REIMBURSEMENTS
YEAR ENDED SEPTEMBER 30, 2010

<u>NUMBER SERVED BY MEAL TYPE</u>					
<u>MEALS SERVED</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Supplements</u>	<u>Supper</u>	<u>Total</u>
<i>FROM OCTOBER 1, 2009 TO JUNE 30, 2010</i>					
Tier 1	32,948	43,958	66,955	46,711	190,572
Reimbursement rate	1.19	2.21	0.66	2.21	
Sub-total Tier 1	\$ 39,208.12	\$ 97,147.18	\$ 44,190.30	\$ 103,231.31	\$ 283,776.91
Tier 2	22	1,033	1,057	1,032	3,144
Reimbursement rate	0.44	1.33	0.18	1.33	
Sub-total Tier 2	\$ 9.68	\$ 1,373.89	\$ 190.26	\$ 1,372.56	\$ 2,946.39
Total for period	\$ 39,217.80	\$ 98,521.07	\$ 44,380.56	\$ 104,603.87	\$ 286,723.30
<i>FROM JULY 1, 2010 TO SEPTEMBER 30, 2010</i>					
Tier 1	10,482	17,008	24,201	17,632	69,323
Reimbursement rate	1.19	2.22	0.66	2.22	
Sub-total Tier 1	\$ 12,473.58	\$ 37,757.76	\$ 15,972.66	\$ 39,143.04	\$ 105,347.04
Tier 2	32	344	403	390	1,169
Reimbursement rate	0.44	1.34	0.18	1.34	
Sub-total Tier 2	\$ 14.08	\$ 460.96	\$ 72.54	\$ 522.60	\$ 1,070.18
Total for period	\$ 12,487.66	\$ 38,218.72	\$ 16,045.20	\$ 39,665.64	\$ 106,417.22
TOTAL MEALS SERVED	43,484	62,343	92,616	65,765	264,208
TOTAL REIMBURSEMENT	\$ 51,705.46	\$ 136,739.79	\$ 60,425.76	\$ 144,269.51	\$ 393,140.52

See Independent Auditors' Report

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
AUDITED STATEMENT OF MONETARY CLAIMS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2010

<u>DETAIL NUMBER</u>	<u>DESCRIPTION OF EXCEPTION</u>	<u>AMOUNT</u>
	None	

TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2010

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc. were disclosed during the audit.
4. No material weaknesses were identified during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for the Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc. expresses an unqualified opinion.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this schedule.
7. The programs tested as major programs included: U.S. Department of Agriculture Food and Nutrition Services, Child and Adult Care Food Program (10.558).
8. The threshold for distinguishing Types A and B programs was \$500,000.
9. The Family Day Care Home Program of Tri-Parish Child Care Association of La., Inc. qualified as a low-risk auditee.

FINANCIAL STATEMENTS AUDIT

2010-01 Compliance with Audit Law

Criteria. Louisiana Revised Statute 24:513 requires that an audited financial statement be submitted to the Legislative Auditor within six months of the close of an entity's fiscal year. This equates to March 31st for the Organization. This deadline was not met for the year ended September 30, 2010.

Condition. Because the Organization has never reported to the Legislative Auditor but to the Louisiana Department of Education with a deadline of June 30th, there were no policies in place to report by March 31st.

Impact. The District is not in compliance with applicable laws.

**TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2010**

Recommendation. We recommend that the books and records be provided no later than November 15th for completion to the Legislative Auditor by March 31st.

Management's Response. We will comply with this recommendation.

MAJOR FEDERAL AWARDS PROGRAM AUDIT

None

**TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED SEPTEMBER 30, 2010**

Section I Internal Control and Compliance Material to the Financial Statements

N/A

Section II Internal Control and Compliance Material to Federal Awards

N/A

Section III Financial Statement Findings

N/A

Section IV Management Letter

N/A

**TRI-PARISH CHILD CARE ASSOCIATION OF LA., INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED SEPTEMBER 30, 2010**

Section I Internal Control and Compliance Material to the Financial Statements

N/A

Section II Internal Control and Compliance Material to Federal Awards

N/A

Section III Financial Statement Findings

2010-01 Compliance with Audit Law

Please refer to Management's Response in the schedule of findings and questioned costs.